



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CRESTVIEW SANITARY DISTRICT

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Principal Office: 3120 INDIAN TRAIL  
RACINE, WI 53402

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For the Year Ended: DECEMBER 31, 2003

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I GERALD NELSON of  
(Person responsible for accounts)

\_\_\_\_\_, CRESTVIEW SANITARY DISTRICT, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/19/2004
(Signature of person responsible for accounts)	(Date)

SUPERINTENDENT \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CRESTVIEW SANITARY DISTRICT

**Utility Address:** 3120 INDIAN TRAIL  
RACINE, WI 53402

**When was utility organized?** 4/1/1957

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR GERALD NELSON

**Title:** SUPERINTENDENT

**Office Address:**

3120 INDIAN TRAIL  
RACINE, WI 53402

**Telephone:** (262) 639 - 4413

**Fax Number:** (262) 639 - 4472

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** RENEE MESSING

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** rmessing@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. VERNON EMMERICH

**Title:** PRESIDENT

**Office Address:**

3120 INDIAN TRAIL  
RACINE, WI 53402

**Telephone:** (262) 639 - 9441

**Fax Number:** (262) 639 - 4472

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 SOUTH 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 2/4/2004**Period covered by most recent audit:** JANUARY 1, 2003 - DECEMBER 31, 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR GERALD NELSON**Title:** SUPERINTENDENT**Office Address:**3120 INDIAN TRAIL  
RACINE, WI 53402**Telephone:** (262) 639 - 4413**Fax Number:** (262) 639 - 4472**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**MR SIEGFRIED G. BIRA, SECRETARY  
MR SIEGFRIED G. BIRA, TREASURER  
MR RICHARD L. EBERHARDY, VICE PRESIDENT  
MR VERNON J. EMMERICH, PRESIDENT  
MR GERALD NELSON, SUPERINTENDENT

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	518,883	503,933	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	457,114	431,028	<b>2</b>
Depreciation Expense (403)	27,754	60,494	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	6,717	6,148	<b>5</b>
<b>Total Operating Expenses</b>	<b>491,585</b>	<b>497,670</b>	
<b>Net Operating Income</b>	<b>27,298</b>	<b>6,263</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>27,298</b>	<b>6,263</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	4,629	13,503	<b>10</b>
Miscellaneous Nonoperating Income (421)	251,911	5,944	<b>11</b>
<b>Total Other Income</b>	<b>256,540</b>	<b>19,447</b>	
<b>Total Income</b>	<b>283,838</b>	<b>25,710</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	32,740	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>32,740</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>251,098</b>	<b>25,710</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	12,941	<b>14</b>
Amortization of Debt Discount and Expense (428)	0		<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	3,144	<b>19</b>
<b>Total Interest Charges</b>	<b>0</b>	<b>9,797</b>	
<b>Net Income</b>	<b>251,098</b>	<b>15,913</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(640,933)	(785,027)	<b>20</b>
Balance Transferred from Income (433)	251,098	15,913	<b>21</b>
Miscellaneous Credits to Surplus (434)	4,625,360	128,181	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	78,801	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,156,724</b>	<b>(640,933)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	518,883		518,883	1
<b>Total (Acct. 400):</b>	<b>518,883</b>	<b>0</b>	<b>518,883</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	457,114		457,114	2
<b>Total (Acct. 401-402):</b>	<b>457,114</b>	<b>0</b>	<b>457,114</b>	
<b>Depreciation Expense (403):</b>				
Derived	27,754		27,754	3
<b>Total (Acct. 403):</b>	<b>27,754</b>	<b>0</b>	<b>27,754</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	6,717		6,717	5
<b>Total (Acct. 408):</b>	<b>6,717</b>	<b>0</b>	<b>6,717</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>27,298</b>	<b>0</b>	<b>27,298</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	4,629	0	4,629 11
<b>Total (Acct. 419):</b>	<b>4,629</b>	<b>0</b>	<b>4,629</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
TAX LEVY FOR CAPITAL PROGRAM	125,060	0	125,060 13
NET INCOME - NON REGULATED SEWER	126,851	0	126,851 14
<b>Total (Acct. 421):</b>	<b>251,911</b>	<b>0</b>	<b>251,911</b>
<b>TOTAL OTHER INCOME:</b>	<b>256,540</b>	<b>0</b>	<b>256,540</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		32,740	32,740 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>32,740</b>	<b>32,740</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>32,740</b>	<b>32,740</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE			0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>283,838</b>	<b>(32,740)</b>	<b>251,098</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(640,933)	0	(640,933) 24
<b>Total (Acct. 216):</b>	<b>(640,933)</b>	<b>0</b>	<b>(640,933)</b>
<b>Balance Transferred from Income (433):</b>			
Derived	283,838	(32,740)	251,098 25
<b>Total (Acct. 433):</b>	<b>283,838</b>	<b>(32,740)</b>	<b>251,098</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CONTRIBUTION IN AID OF CONSTRUCTION CLOSED JAN	2,555,886	2,069,474	4,625,360 26
<b>Total (Acct. 434):</b>	<b>2,555,886</b>	<b>2,069,474</b>	<b>4,625,360</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	78,801		78,801 28
<b>Total (Acct. 436)--Debit:</b>	<b>78,801</b>	<b>0</b>	<b>78,801</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,119,990</b>	<b>2,036,734</b>	<b>4,156,724</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	518,883	0	0	0	518,883	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>518,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>518,883</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	78,516		<b>78,516</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	63,237		<b>63,237</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>141,753</b>	<b>0</b>	<b>141,753</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,610,137	3,599,188	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,237,652	697,339	<b>2</b>
<b>Net Utility Plant</b>	<b>2,372,485</b>	<b>2,901,849</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,397,761	3,951,661	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,168,127	1,108,017	<b>4</b>
<b>Net Nonutility Property</b>	<b>3,229,634</b>	<b>2,843,644</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	42,610	53,740	<b>6</b>
Special Funds (125)	516,262	437,461	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,788,506</b>	<b>3,334,845</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	466,877	285,332	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	104,807	94,388	<b>11</b>
Other Accounts Receivable (143)	98,951	85,040	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	309,476	296,404	<b>14</b>
Materials and Supplies (150)	4,359	5,050	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>984,470</b>	<b>766,214</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	1,234,859	302,873	<b>20</b>
<b>Total Deferred Debits</b>	<b>1,234,859</b>	<b>302,873</b>	
<b>Total Assets and Other Debits</b>	<b>8,380,320</b>	<b>7,305,781</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,506,450	1,497,100	<b>21</b>
Appropriated Earned Surplus (215)	516,262	437,461	<b>22</b>
Unappropriated Earned Surplus (216)	4,156,724	(640,933)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,179,436</b>	<b>1,293,628</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	1,792,086	544,499	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,792,086</b>	<b>544,499</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	101,320	96,561	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	4,000	1,000	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	2,964	<b>32</b>
Other Current and Accrued Liabilities (238)	303,478	253,844	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>408,798</b>	<b>354,369</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	5,113,285	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>8,380,320</b>	<b>7,305,781</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,599,188	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,050,333	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,557,399	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	2,405				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>3,610,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	716,987	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	520,665	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,237,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,372,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	697,339				<b>697,339</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	27,754				<b>27,754</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	360				<b>360</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>28,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,114</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	8,466				<b>8,466</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>8,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,466</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>716,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>716,987</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	32,740				<b>32,740</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	487,925				<b>487,925</b>	<b>10</b>
<b>Total credits</b>	<b>520,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520,665</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>520,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520,665</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	3,939,154	475,570	19,368	<b>4,395,356</b>	<b>1</b>
<b>Other (specify):</b>					
CONSTRUCTION IN PROGRESS	12,507	2,405	12,507	<b>2,405</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,951,661</b>	<b>477,975</b>	<b>31,875</b>	<b>4,397,761</b>	
Less accum. prov. depr. & amort. (122)	1,108,017	79,478	19,368	<b>1,168,127</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>2,843,644</b>	<b>398,497</b>	<b>12,507</b>	<b>3,229,634</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,359	5,050	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>4,359</b>	<b>5,050</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,497,100	1
<b>Changes during year (explain):</b>		
TAX LEVY FOR PRINCIPAL ON DEBT	9,350	2
<b>Balance end of year</b>	<b>1,506,450</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
RACINE WATER - WASTEWATER UTILITIES	04/10/2002	05/01/2022	2.83%	219,943	<b>1</b>
STATE TRUST FUND LOAN	03/15/2001	03/15/2004	4.50%	7,908	<b>2</b>
STATE TRUST FUND LOAN	12/29/2003	03/15/2013	3.75%	355,249	<b>3</b>
CLEAN WATER FUND LOAN	03/05/2002	05/01/2021	2.75%	1,208,986	<b>4</b>
<b>Total for Account 224</b>				<b><u>1,792,086</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	6,717	2
Charged electric department expense		3
Charged sewer department expense	4,539	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>11,256</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	10,686	7
PSC Remainder Assessment	570	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>11,256</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
CLEAN WATER FUND LOAN	1,051	0	1,051	0	4
RACINE WATER - WASTEWATER UTILITIES	1,367	0	1,367	0	5
STATE TRUST FUND LOANS	546	0	546	0	6
<b>Subtotal</b>	<b>2,964</b>	<b>0</b>	<b>2,964</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,964</b>	<b>0</b>	<b>2,964</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	42,610	2
<b>Total (Acct. 124):</b>	<b>42,610</b>	
<b>Special Funds (125):</b>		
WATER EQUIPMENT REPLACEMENT FUND	416,865	3
SEWER EQUIPMENT REPLACEMENT FUND	99,397	4
<b>Total (Acct. 125):</b>	<b>516,262</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	104,807	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>104,807</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	98,951	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>98,951</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT USER CHARGES ON TAX ROLL	64,291	13
SPECIAL ASSESSMENTS ON TAX ROLL	6,008	14
TAXES LEVIED	239,177	15
<b>Total (Acct. 145):</b>	<b>309,476</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
RACINE SEWER SERVICES FACILITIES UPGRADE	1,234,859	18
<b>Total (Acct. 183):</b>	<b>1,234,859</b>	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,046,061	0	0	0	<b>1,046,061</b>	<b>1</b>
Materials and Supplies	4,704	0	0	0	<b>4,704</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	707,163	0	0	0	<b>707,163</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>343,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>343,602</b>	
Net Operating Income	27,298	0	0	0	<b>27,298</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.94%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.94%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-18)

**Bonds (221):** If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

All outstanding debt is related to the non-regulated sewer operation. The interest expense on this debt is reported as part of sewer net income in miscellaneous non-operating income and the accrued interest payable is reported in other accrued liabilities. The interest was reported this way so that the interest expense does not appear as if it belongs to the water operations.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

The amounts reported in account 183 are related to the non-regulated sewer portion of the District's operation. No PSC authorization is required for amortization.

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### Signature Page (Page ii)

#### General footnotes

#### ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners  
Crestview Sanitary District  
Racine County, Wisconsin

We have compiled the accompanying PSC Report of Crestview Sanitary District as of December 31, 2003 and 2002 in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Milwaukee, Wisconsin  
February 4, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,557,399	0	0	2,555,886	0	<b>5,113,285</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	2,557,399			2,555,886		<b>5,113,285</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	483,630	469,869	1
<b>Total Sales of Water</b>	<b>483,630</b>	<b>469,869</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,980	4,803	2
Miscellaneous Service Revenues (471)	2,308	1,296	3
Rents from Water Property (472)	27,965	27,965	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	0	0	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>35,253</b>	<b>34,064</b>	
<b>Total Operating Revenues</b>	<b>518,883</b>	<b>503,933</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	282,558	274,632	8
Pumping Expenses (620-625)	3,279	2,630	9
Water Treatment Expenses (630-635)	0	0	10
Transmission and Distribution Expenses (640-655)	90,008	75,978	11
Customer Accounts Expenses (901-904)	18,498	18,807	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	62,771	58,981	14
<b>Total Operation and Maintenance Expenses</b>	<b>457,114</b>	<b>431,028</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	27,754	60,494	15
Amortization Expense (404-407)		0	16
Taxes (408)	6,717	6,148	17
<b>Total Other Operating Expenses</b>	<b>34,471</b>	<b>66,642</b>	
<b>Total Operating Expenses</b>	<b>491,585</b>	<b>497,670</b>	
<b>NET OPERATING INCOME</b>	<b>27,298</b>	<b>6,263</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,214	84,691	278,126	4
Commercial	16	3,756	9,902	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,230</b>	<b>88,447</b>	<b>288,028</b>	
Private Fire Protection Service (462)	2		224	7
Public Fire Protection Service (463)	1		79,347	8
Other Sales to Public Authorities (464)	1	1,213	3,971	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	62,157	112,060	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,235</b>	<b>151,817</b>	<b>483,630</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
NORTH PARK SANITARY DISTRICT	7700 BLOCK OF ST HWY 32	62,157	112,060	1
<b>Total</b>		<b>62,157</b>	<b>112,060</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	77,117	1
Wholesale fire protection billed	2,230	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>79,347</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,980	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,980</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUE	2,308	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,308</b>	
<b>Rents from Water Property (472):</b>		
LEASE INCOME FROM WATER TOWER RENTAL	27,965	8
<b>Total Rents from Water Property (472)</b>	<b>27,965</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	<b>1</b>
Purchased Water (601)	282,558	274,632	<b>2</b>
Operation Supplies and Expenses (602)	0	0	<b>3</b>
Maintenance of Water Source Plant (605)	0	0	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>282,558</b>	<b>274,632</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0	0	<b>5</b>
Fuel for Power Production (621)	315	307	<b>6</b>
Fuel or Power Purchased for Pumping (622)	0	0	<b>7</b>
Operation Supplies and Expenses (623)	0	0	<b>8</b>
Maintenance of Pumping Plant (625)	2,964	2,323	<b>9</b>
<b>Total Pumping Expenses</b>	<b>3,279</b>	<b>2,630</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	<b>10</b>
Chemicals (631)	0	0	<b>11</b>
Operation Supplies and Expenses (632)	0	0	<b>12</b>
Maintenance of Water Treatment Plant (635)	0	0	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	20,418	23,730	<b>14</b>
Operation Supplies and Expenses (641)	4,318	2,984	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	0	10,549	<b>16</b>
Maintenance of Mains (651)	43,077	24,989	<b>17</b>
Maintenance of Services (652)	696	3,001	<b>18</b>
Maintenance of Meters (653)	10,537	8,386	<b>19</b>
Maintenance of Hydrants (654)	10,962	2,339	<b>20</b>
Maintenance of Other Plant (655)	0	0	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>90,008</b>	<b>75,978</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,462	3,523	<b>22</b>
Accounting and Collecting Labor (902)	15,036	15,284	<b>23</b>
Supplies and Expenses (903)	0	0	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>18,498</b>	<b>18,807</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	17,978	18,474	<b>27</b>
Office Supplies and Expenses (921)	4,776	6,322	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	16,467	10,665	<b>30</b>
Property Insurance (924)	7,697	7,398	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	14,075	13,111	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	1,778	3,011	<b>35</b>
Transportation Expenses (933)	0	0	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>62,771</b>	<b>58,981</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>457,114</b>	<b>431,028</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		6,147	5,637	3
PSC Remainder Assessment		570	511	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>6,717</b>	<b>6,148</b>	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	66,236		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	567,718		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>633,954</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	3,600		12
Structures and Improvements (321)	32,339		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,699		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>86,638</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			66,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		(242,093)	325,625	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(242,093)</b>	<b>391,861</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			3,600	12
Structures and Improvements (321)			32,339	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,699	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>86,638</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	62,471		26
Transmission and Distribution Mains (343)	2,001,836		27
Fire Mains (344)	0		28
Services (345)	435,213		29
Meters (346)	66,946	5,225	30
Hydrants (348)	202,048		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,768,514</b>	<b>5,225</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	61,896		34
Office Furniture and Equipment (391)	9,188		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	20,926	11,785	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	18,072		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>110,082</b>	<b>11,785</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,599,188</b>	<b>17,010</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,599,188</b>	<b>17,010</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			62,471 26
Transmission and Distribution Mains (343)		(2,001,836)	0 27
Fire Mains (344)			0 28
Services (345)		(251,491)	183,722 29
Meters (346)	1,918	(783)	69,470 30
Hydrants (348)		(61,196)	140,852 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,918</b>	<b>(2,315,306)</b>	<b>456,515</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			61,896 34
Office Furniture and Equipment (391)			9,188 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	6,548		26,163 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			18,072 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>6,548</b>	<b>0</b>	<b>115,319</b>
<b>Total utility plant in service directly assignable</b>	<b>8,466</b>	<b>(2,557,399)</b>	<b>1,050,333</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>8,466</b>	<b>(2,557,399)</b>	<b>1,050,333</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		242,093	242,093	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>242,093</b>	<b>242,093</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
<b>Total Transmission and Distribution Plant</b>	<u>0</u>	<u>0</u>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)		33
Structures and Improvements (390)		34
Office Furniture and Equipment (391)		35
Computer Equipment (391.1)		36
Transportation Equipment (392)		37
Stores Equipment (393)		38
Tools, Shop and Garage Equipment (394)		39
Laboratory Equipment (395)		40
Power Operated Equipment (396)		41
Communication Equipment (397)		42
SCADA Equipment (397.1)		43
Miscellaneous Equipment (398)		44
Other Tangible Property (399)		45
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Water Department		46
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		2,001,836	2,001,836 27
Fire Mains (344)			0 28
Services (345)		251,491	251,491 29
Meters (346)		783	783 30
Hydrants (348)		61,196	61,196 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,315,306</b>	<b>2,315,306</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,557,399</b>	<b>2,557,399</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,557,399</b>	<b>2,557,399</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	12,687			<b>12,687</b>	<b>1</b>
February	10,852			<b>10,852</b>	<b>2</b>
March	12,167			<b>12,167</b>	<b>3</b>
April	12,124			<b>12,124</b>	<b>4</b>
May	13,110			<b>13,110</b>	<b>5</b>
June	15,797			<b>15,797</b>	<b>6</b>
July	16,215			<b>16,215</b>	<b>7</b>
August	21,018			<b>21,018</b>	<b>8</b>
September	15,318			<b>15,318</b>	<b>9</b>
October	11,924			<b>11,924</b>	<b>10</b>
November	11,218			<b>11,218</b>	<b>11</b>
December	11,740			<b>11,740</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>164,170</b>	<b>0</b>	<b>0</b>	<b>164,170</b>	
Less: Water sold				151,817	<b>13</b>
Volume pumped but not sold				<b>12,353</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>92%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				1,140	<b>16</b>
Volume related to equipment/system malfunction				2,340	<b>17</b>
Non-utility volume NOT included in water sales					<b>18</b>
Total volume not sold but accounted for				<b>3,480</b>	<b>19</b>
Volume pumped but unaccounted for				<b>8,873</b>	<b>20</b>
Percent of water lost				<b>5%</b>	<b>21</b>
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,142	<b>23</b>
Date of maximum: 8/19/2003					<b>24</b>
Cause of maximum:					<b>25</b>
Flushed hydrants and warm weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				308	<b>26</b>
Date of minimum: 2/13/2003					<b>27</b>
Total KWH used for pumping for the year				3,920	<b>28</b>
If water is purchased: Vendor Name: OAK CREEK WATER AND SEWER UTILITY					<b>29</b>
Point of Delivery: SOUTH 32 AT THE MILWAUKEE/RACINE COUNTY LINE					<b>30</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
6601 LONE ELM LANE-WELL #2	#2	1,500	12	1,200,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #2			<b>1</b>
Location	#2			<b>2</b>
Purpose	S			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	BORG-WERNER			<b>5</b>
Year Installed	1972			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	1,000			<b>8</b>
Pump Motor or Standby Engine Mfr	G.E.			<b>10</b>
Year Installed	1972			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	150			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2		1
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe)			<b>4</b>
or ET (elevated tank)	ET		<b>5</b>
Year constructed	1964		<b>6</b>
Primary material (earthen, steel,			<b>7</b>
concrete, other)	STEEL		<b>8</b>
Elevation difference in feet			<b>9</b>
(See Headnote 3.)	123		<b>10</b>
Total capacity in gallons (actual)	100,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment			<b>13</b>
(gas, liquid, powder, other)			<b>14</b>
Points of application			<b>15</b>
(wellhouse, central facilities,			<b>16</b>
booster station, other)			<b>17</b>
Filters, type (gravity, pressure,			<b>18</b>
other, none)			<b>19</b>
Rated capacity of filter plant			<b>20</b>
(m.g.d.) (note: 1,200,000 gal/day			<b>21</b>
= 1.2 m.g.d.)			<b>22</b>
Is a corrosion control chemical			<b>23</b>
used (yes, no)?			<b>24</b>
Is water fluoridated (yes, no)?			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	0	0	0	0	0
A	D	4.000	0	0	0	0	0
M	D	4.000	2,753	0	0	0	2,753
P	D	4.000	1,664	0	0	0	1,664
M	D	6.000	33,366	0	0	0	33,366
P	D	6.000	20,246	0	0	0	20,246
M	D	8.000	18,736	0	0	0	18,736
P	D	8.000	10,683	0	0	0	10,683
M	D	10.000	3,516	0	0	0	3,516
M	S	10.000	3,460	0	0	0	3,460
M	S	12.000	2,732	0	0	0	2,732
M	S	16.000	6,290	0	0	0	6,290
M	S	20.000	904	0	0	0	904
<b>Total Within Municipality</b>			<b>104,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,350</b>
M	D	12.000	270	0	0	0	270
M	S	16.000	7,743	0	0	0	7,743
M	S	20.000	550	0	0	0	550
<b>Total Outside of Municipality</b>			<b>8,563</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,563</b>
<b>Total Utility</b>			<b>112,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,913</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	883	0	0	0	883	7	1
M	1.000	390	0	0	0	390	34	2
M	1.500	6	0	0	0	6		3
M	2.000	5	0	0	0	5		4
<b>Total Utility</b>		<b>1,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,284</b>	<b>41</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,241	36	30	0	1,247	127	1
1.000	7	0	0	0	7	2	2
1.500	5	0	0	0	5	0	3
6.000	1	1	1	0	1	1	4
8.000	1	0	0	0	1	1	5
<b>Total:</b>	<b>1,255</b>	<b>37</b>	<b>31</b>	<b>0</b>	<b>1,261</b>	<b>131</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,227	5	0	0	0	15	1,247	1
1.000	0	6	0	0	0	1	7	2
1.500	0	5	0	0	0	0	5	3
6.000	0	0	0	1	0	0	1	4
8.000	0	0	0	0	1	0	1	5
<b>Total:</b>	<b>1,227</b>	<b>16</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>16</b>	<b>1,261</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	173				173	2
<b>Total Fire Hydrants</b>	<b>173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173</b>	
<b>Flushing Hydrants</b>						
	173			(173)	0	3
<b>Total Flushing Hydrants</b>	<b>173</b>	<b>0</b>	<b>0</b>	<b>(173)</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	173
Number of distribution system valves end of year:	446
Number of distribution valves operated during year:	227

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The District does not pump any water and therefore has no power for pumping. All water sold is purchased from the Oak Creek Utility.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C #650 Maintenance of Distribution Reservoirs and Standpipe decreased \$10,549. 2002 Was the last year of the Water Tower Painting Amortization which was \$8,749.

A/C #651 Maintenance of Mains increased \$18,088. There were nine more watermain breaks in 2003 than in 2002.

A/C #654 Maintenance of Hydrants increased \$8,623. The district spent more time checking and repairing hydrants in 2003.

A/C #923 Outside Services increased \$5,802. Legal matters regarding easement, boundaries and mapping accounted for the increase.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The adjustment to account 316, 343, 345, 346, and 348 is related to reclassifying CIAC

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments reported for account 316, 343, 345, 346 and 348 are related to reclassification of CIAC

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### Pumping and Purchased Water Statistics (Page W-12)

If Water Sold equals Total Annual Pumpage, please explain 0 utility-use or unaccounted-for water.

The edit check generated a message for this situation, however, pumpage does exceed water sold and amounts used for utility purposes are reported.

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### Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

No hydrants should be reported as flushing hydrants. An adjustment was recorded on page W-20 to remove the hydrants incorrectly reported in the beginning balance.

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